

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION

UNITED STATES OF AMERICA,	)	Civil Action No. 4:17-cv-40011-TSH
	)	
Plaintiff,	)	Judge Timothy S. Hillman
	)	
v.	)	
	)	
DAVID L. TOPPIN, et al.,	)	
	)	
	)	
<u>Defendants.</u>	)	

**PLAINTIFF UNITED STATES' MOTION FOR DEFAULT JUDGMENT  
ON COUNT I (AND TO MAKE IT FINAL UNDER RULE 54(b))**

The plaintiff United States of America, pursuant to Fed. R. Civ. P. 55(b)(2), requests that the Court enter default judgment against Defendant David L. Toppin and that the Court, pursuant to Fed. R. Civ. P. 54(b), direct the Clerk of the Court to enter default judgment against Defendant Toppin as a final partial judgment. The declarations of Mary Bishop and Bradley A. Sarnell, and a proposed default judgment, are attached to this request.

This motion is based upon the following:

1. The allegations in the United States' Amended Complaint. (Doc. 5).
2. The Clerk's Entry of Default against David L. Toppin. (Doc. 96).
3. The attached declaration of Bradley A. Sarnell, Trial Attorney, U.S. Department of Justice, which documents that David L. Toppin, is not a minor, incompetent, or a member of the military.
4. The attached declaration of IRS Revenue Officer Advisor Mary Bishop, which sets forth the United States' damages with regard to David L. Toppin.
5. The proposed final judgment as to Count I of the Amended Complaint which accompanies this motion.

The United States further requests that the Court enter the default judgment against Defendant Toppin as a final appealable judgment as there is no just reason for delay. Count I is the sole count of the Amended Complaint seeking any relief against Defendant Toppin, and there is no reason to delay entry of judgment due to the pendency of counts seeking to enforce liens against properties titled in the name of another party and against which other parties have liens. Moreover, Defendant Toppin's restitution liabilities are *res judicata* based on his criminal case, and there is no reason why final judgment should not be entered with regard to those liabilities.

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
U.S. Department of Justice, Tax Division

/s/ Bradley A. Sarnell  
BRADLEY A. SARNELL  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044  
202-307-1038 (v)  
202-514-5238 (f)  
Bradley.A.Sarnell@usdoj.gov

**CERTIFICATE OF SERVICE**

I hereby certify that on this 20th day of March, 2019, I filed a copy of the foregoing document with the Clerk of Court using the using the CM/ECF system, which will send notification of such filing to all ECF filers and that, the same day, I placed a copy, with all exhibits enclosed, in the U.S. Mail addressed to:

David L. Toppin  
465 Salisbury Street  
Holden, MA 01520

/s/ Bradley A. Sarnell

BRADLEY A. SARNELL

Trial Attorney

United States Department of Justice, Tax Division